



DIVISION OF
CORPORATION FINANCE

UNITED STATES
SECURITIES AND EXCHANGE COMMISSION
WASHINGTON, D.C. 20549

Mail Stop 3030

June 22, 2010

Mr. Terry M. Murphy
Executive Vice President and Chief Financial Officer
A. O. Smith Corporation
11270 West Park Place
Milwaukee, Wisconsin 53224

Re: A. O. Smith Corporation
Form 10-K for the year ended December 31, 2009
Filed February 26, 2010
File No. 1-00475

Dear Mr. Murphy:

We have completed our review of your filings and do not have any further comments at this time.

Sincerely,

Kevin L. Vaughn
Accounting Branch Chief